

*** Document already included in Federal Exhibits with original Complaint

101

**Massachusetts
Department
Of
Revenue**



PO Box 7087, Boston, MA 02204-7087



ALAN LeBOVIDGE, COMMISSIONER
FREDERICK A. BEEBE, DEPUTY COMMISSIONER

DAVID P. FONTAINE 050
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049

Notice 00855
T/P ID 010 44 4741
Date 10/20/03
Bureau INCOME NF CH

010444741 1

NOTICE OF FAILURE TO FILE RETURN

The Department of Revenue records indicate that you have not filed a Massachusetts Income Tax return for the 2000 tax year.

Based on information received from employers, financial institutions, the Internal Revenue Service* and other sources, the Department has determined that you are required to file a Massachusetts state income tax return for the year 2000. Sources and amounts of income reported to the Department as paid to you or earned by you for the year in question are:

IRMF-W2 LEARJET	\$18,702.00
1099-G STATE OF CONNECTICUT	\$9,932.00
1099-R MERRILL LYNCH AS CUSTOD	\$6,000.00
1099-INT FLEET NATIONAL BANK	\$16.00
1099-INT FLEET NATIONAL BANK	\$14.00
1099-DIV E TRADE SECURITIES IN	\$8.00

The Department of Revenue hereby requests your assistance in resolving this matter. If you believe that you have filed this return, or that you were not required to file a return for this tax year, please contact us at (617) 887-6367. If you prefer to respond in writing, please include the reasons you believe you were not required to file or any pertinent documentation that would verify that you did file, such as a copy of the return and a copy of your cancelled check if there was a payment made with your return, and send it to Massachusetts Department of Revenue, Filing Enforcement Bureau, P.O. Box 7087, Boston, MA 02204.

If you have failed to file an income tax return for the year listed, you are hereby notified to do so within 30 days after the date of this notification and pay any tax computed to be due. This tax return must be filed even though no tax may be found to be due.

If you fail to respond to this notice within this 30-day period, the Commissioner may determine the tax due according to his best information and belief and may assess the same at not more than double the amount so determined as provided in statute. This tax shall be in addition to any other penalties provided by law.

This notice must be enclosed with your return or any statement filed in response to this notice. All responses should be sent to the Massachusetts Department of Revenue, Filing Enforcement Bureau, Income Section, at the above address. Current and prior year returns are available by visiting our web site at www.mass.gov/do Forms and Publications or by calling us at the above phone number.

*Any information from the Internal Revenue Service is received and used pursuant to an exchange agreement between the Internal Revenue Service and the Commonwealth of Massachusetts authorized under Title 26, United States Code Section 6103(d).

102

David P. Fontaine
68 Van Horn St
West Springfield, Massachusetts
01089

October 27, 2003

Alan LeBovidge, Commissioner
Massachusetts Department of Revenue
P.O. Box 7087
Boston, MA 02204-7087

Refs attached: (1) copy of Notice of Failure to File Return from Alan LeBovidge dated 10/20/03
(2) copy of Affidavit from David Fontaine dated Apr 14, 2000

Dear Commissioner LeBovidge:

Your letter (ref. 1) states that I have not filed a tax return for the year 2000. As a favor to you, I am sending you a copy of the Affidavit (ref. 2) I sent your office in April 2000. I suggest that you read all of it, since your department has chosen to ignore it so far. This document is my only legal recourse to the color-of-law tax codes and forms you are attempting to enforce upon me. I challenged Federal, Massachusetts, and Connecticut income tax color-of-law in 22 Affidavits (ref. 2) notarized, witnessed (2 witnesses), and sent certified mail. The exact recipients are contained therein. As of this date, not a single Government official has responded to any of its contents or notified me of the specific law(s) that requires me, a Sovereign Citizen of the Massachusetts Republic, to pay "income tax".

The threats of reprisal continuing to be sent, and your office's failure to respond have dramatically altered the quality of my life. Each individual Government official who sends me threatening letters, notices, etc., ignoring my Affidavit will be personally named in court proceedings, should that become necessary.

I expect to receive written notification of any action on your part within 30 days after the date of this letter. All document(s) from your office require a named individual responsible for that document to also sign it. I am still waiting for all of my unlawfully extracted property to be returned to me.

Sincerely,



David P. Fontaine (Without Prejudice. Under Threat, Duress, and/or Coercion)



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

Desk Examination Unit, Filing Enforcement
Telephone: (617) 887-6600

103

NOTICE OF INTENT TO ASSESS
This is an official notice from the Massachusetts Dept. of Revenue.

DAVID P. FONTAINE
SUSANNE G FONTAINE
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049

050

010444741 1



Notice Date:	January 04, 2004
Taxpayer ID Number:	010 44 4741
Document Number:	0480 5002 6837
Total Assessment:	\$313.95
Response Due Date:	February 03, 2004
Tax Type:	Individual Income

1 1 00535 v. 12/31/03 233

RESPONSE FORM

You have the right to appeal...

The Office of Appeals is a separate office within the Department of Revenue that settles tax disputes and conducts pre-assessment conferences relating to taxpayer appeals. If you wish to appeal this notice, you may request a conference to dispute the proposed assessment pursuant to G.L. Ch. 62C, Sec. 26(b), request settlement consideration pursuant to G.L. Ch. 62C, Sec. 37C, or both, with the Office of Appeals.

If you wish to request a pre-assessment conference or settlement consideration, please submit the appropriate section of the Response Form below with a statement of your intentions. Upon receipt of your request, the Department will send you Form DR-1, "Request for Conference or Settlement Consideration" for you to complete.

You do not have the right to appeal...

If the proposed assessment is the result of a non-filed return made pursuant to G.L. Ch 62C, Sec 26(d) or Sec 28, you are not entitled to a pre-assessment conference.

If you wish to discuss this Notice of Intent to Assess...

If what you are seeking is a general discussion of your case or if you want to provide additional information, please contact the auditor assigned to your case.

If you decide to wait for a bill...

If you do not respond by February 03, 2004, you will receive a bill that reflects the tax that you owe, plus interest and any applicable penalties. Interest and penalties will continue to accrue until you pay the full amount due (see "Understanding the Notice of Intent to Assess" for more information).

Page 5 of 6

----- CUT HERE AND RETURN THE FORM BELOW IN THE ENVELOPE PROVIDED -----

Please mail this Response Form with all written correspondence.



Address or phone number change.

Please complete only if your address or phone has changed.

Street _____ Apt No. _____

City _____ State _____ Zip _____

Home Phone () _____ Work Phone () _____

DAVID P. FONTAINE
SUSANNE G FONTAINE

Notice Date: January 04, 2004

Taxpayer ID Number: 010 44 4741

Document Number: 0480 5002 6837

Total Assessment: \$313.95

Response Due Date: February 03, 2004

Tax Type: Individual Income

1 1 00535 v. 12/31/03 233

(1)

MASSACHUSETTS DEPARTMENT OF REVENUE
DESK EXAMINATION UNIT
PO BOX 7087
BOSTON, MA 02204 7087

103

Understanding the Notice of Intent to Assess

What is the Notice of Intent to Assess (NIA)?

The Notice of Intent to Assess (NIA) is not a bill. It is a notification that DOR intends to assess tax liabilities that it determines are owed to the Commonwealth of Massachusetts. It is also an opportunity to resolve matters before a bill is issued.

What if a payment was not credited?

If you believe that you previously made a payment for the amount shown on this Notice of Intent to Assess, contact the representative or Bureau listed on the front page of this notice.

What if I would like to appeal this notice?

If you would like to appeal, you have a right to a pre-assessment conference, to request settlement consideration, or both, with the Office of Appeals (see enclosed "Response Form"). This request must be made within 30 days of the notice date indicated on page 1 of this NIA. Nonfiling cases are not entitled to request a pre-assessment conference or settlement consideration.

What happens if I do not respond to this notice?

At the end of 30 days, you will be sent a bill called a Notice of Assessment (NOA) indicating the amount due. Interest and penalties will continue to accrue until the balance is paid in full.

How do I stop interest and penalties from continuing to accrue?

If you agree with the amount assessed, pay the amount indicated within the 30-day period given. If you are disputing the amount assessed, you may want to pay since interest and, in some cases, penalties will continue to accrue on any unpaid amount for which you are ultimately held responsible. A refund, with applicable interest, will be issued to you if your appeal is successful.

If you pay the full amount indicated on the NIA within the given 30-day period, you will receive a Notice of Assessment (NOA), with a "zero-balance", which serves as your receipt of full payment.

If you make a partial payment or do not pay the amount owed, you will receive a Notice of Assessment. The NOA will indicate the balance due, including interest and penalties. Please note that interest and penalty charges will continue to accrue until the amount owed is paid in full.

What if I cannot afford to pay the balance due?

You may make a partial payment with this notice. When you receive the NOA, there will be instructions on how to request a payment agreement with DOR.

What if this notice indicates an overassessment and/or refund?

If the Department has determined that you are due a credit and/or refund, the amounts are reflected in this Notice of Intent to Assess. At the end of the 30 day period following issuance of this NIA, your account will be adjusted and the credit/refund will be processed automatically. Therefore, if you agree with the findings, you need to take no further action. Please note, the Department may apply any credit/refund to outstanding liabilities for other tax types if those circumstances exist. Generally, you will receive a separate notification if this occurs. If you disagree with the Department's proposed credit/refund you may follow the appeal procedures (see enclosed "Response Form").

What are the most common penalties?

Under Massachusetts law, penalties are automatically imposed on late returns and late payments and when taxpayers have failed to meet other filing requirements. The five most common penalties are:

Late Return - A late return will generate a late file penalty of 1% per month on the unpaid tax. The total penalty charge cannot exceed 25% of the unpaid tax. It is calculated from the due date of the return to the date the return is filed.

Late Payment - An unpaid balance will generate a 1/2% penalty per month on the unpaid tax. The total penalty charge cannot exceed 25% of the unpaid tax.

Underpayment of Estimated Tax - Income and corporate taxpayers who fail to pay the required amount of tax by the proper due date through estimated and/or withholding payments may be subject to this addition to tax. Individuals whose liabilities exceed \$200 are required to make estimated payments equal to 80% of their current year's tax liabilities or 100% of their prior year's tax liabilities. Corporations whose liabilities exceed \$1000 for any taxable year are required to make estimated tax payments equal to 90% of the current year's tax or 100% of the prior year's tax.

Federal Change Non-Compliance Penalty - If you are audited by the IRS, you must report the changes affecting your Massachusetts taxable income to the Department of Revenue within one year from the date of the federal change determination and pay any additional tax, plus interest. Note: If you do not show reasonable cause for failure to comply, an additional penalty of \$100 or ten percent of the additional tax due whichever is smaller will be imposed.

Failure to File; G.L. Ch.62C Sec. 28 - If you failed to file a required return, DOR may determine the tax due according to the best information available. A penalty may be assessed at not more than double the amount so determined.

How is interest accrued?

Effective July 1, 2003, the interest rate on overpayments is the Federal short-term rate plus two percentage points, simple interest. The rate for underpayments is the Federal short-term rate plus four percentage points, compounded daily. Interest will accrue on unpaid interest and penalties as well as on unpaid tax. It is calculated on:

- 1) unpaid failure-to-file penalties and underpayment of estimated tax penalties starting on the due date through the date of full payment; and
- 2) unpaid failure-to-pay penalties starting on the 31st day after the date of the NOA and continuing to the date of full payment.

Additional information on interest and penalties

To obtain additional information on interest and penalty charges, contact the Customer Service Bureau (CSB) at 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089. You may also obtain rate information on our website at www.mass.gov/dor - Forms and Publications - Taxpayer Advisory Bulletin.



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
Desk Examination Unit, Filing Enforcement
Telephone: (617) 887-6600

Taxpayer Name: David P. Fontaine
Susanne G Fontaine

103

Notice Date:	January 04, 2004
Taxpayer ID Number:	010 44 4741
Document Number:	0480 5802 6837
Total Assessment:	\$313.95
Response Due Date:	February 03, 2004
Tax Type:	Individual Income

Assessment Detail for Audit Period 01/01/00 to 12/31/00

For help understanding this section, see page 2 - "Guide to Understanding the Assessment Detail".

No.	Period End Date	Tax Assessment	Interest Accrued	Penalty Accrued	Net Amount Due	Previous Assessments(s)	Payments/Credits	Balance Due
1	12/31/00	\$1,585.46	\$45.13	\$79.52	\$1,810.11	\$0.00	\$1,496.16	\$313.95
					TOTAL:	\$1,810.11	\$0.00	\$1,496.16

TOTAL AMOUNT DUE: \$313.95

Description	Income	Deductions/Exemptions	Difference** Taxable Amount	x Tax Rate
WAGES	\$18,702	\$5,830	\$12,871	5.850'6
UNEMPLOYMENT INCOME	\$9,932	\$0	\$9,932	5.850'6
PENSIONS AND ANNUITIES	\$6,000	\$0	\$6,000	5.850'6
INTEREST AND DIVIDENDS	\$8	\$0	\$8	5.850'6

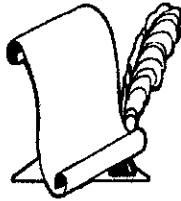
**"Difference" x "Tax Rate" = "Tax Assessment" (see the Tax Assessment column in the Assessment Detail section above)

Comments:

Failure to file or filing of incorrect return per MGL CH 62C, Sec 28
All known credits and deductions have been applied before calculating your tax due.

Any information from the IRS is received and used pursuant to an exchange agreement between the IRS and the Commonwealth of Mass authorized under title 26, United States code section 6103 (d).

Withholding credit is estimated.



103

Taxpayer Bill of Rights

103

DOF must be objective, impartial, professional and ethical in its administration of the tax laws; any information that you as a taxpayer provide to the Department will be handled with the utmost confidentiality and professionalism.

DOF must maintain a Problem Resolution Office and an Office of Internal Affairs to safeguard taxpayers' rights.

DOF may not establish or enforce individual collection goals or collection quotas for its employees.

If you are unable to satisfy a tax liability in full, the Commissioner of Revenue may enter into a payment agreement if the Commissioner determines it will facilitate collection of the tax.

You may obtain representation at any point in your dealings with the Department.

You may be entitled to appeal any DOF decision regarding your tax liability. DOF is obligated to make abatement decisions as promptly as possible and to issue any refunds resulting from abatement decisions within 30 days of such decisions.

You will not be subject to statutory penalties if you make a mistake because you relied on erroneous written advice from DOF representatives acting in their official capacities.

You can find more comprehensive details on your rights as a taxpayer in "A Guide to the Department of Revenue: Your Taxpayer Bill of Rights". To obtain a copy, visit our website at www.mass.gov/dor or call 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089.



104
The Commonwealth of Massachusetts
Department of Revenue

Audit Division

P.O. Box 7087

Boston, MA 02204

Re Jan 15, 04

ALAN LEOVIDGE
COMMISSIONER

FREDERICK A. BEEBE
DEPUTY COMMISSIONER

TO: David Fontaine
68 Van Horn
W Springfield, MA 01089-3049

TAXPAYER
IDENTIFICATION NO.
FORM NFF-1 DATE:

010-444-741
1/8/09

NOTICE OF FAILURE TO FILE

PERSONAL INCOME

2000

We have received your correspondence in response to our Notice of Intent to Assess for tax year 2000. Please be advised that the period was assessed. As a result, the case is in the process of being billed. You may appeal the assessment by completing the enclosed Application for Abatement (Form CA-6) and mailing it to the address shown on the form.

Some of the items you have requested need to go through our Legal Division. They can be reached at:

Massachusetts Department of Revenue
 Attention: Audrey Rushton
 Disclosure & Administrative Law Unit
 P. O. Box 55483
 Boston, MA 02205
 Fax#617-626-3249

Regarding tax years 2001 and 2002, these returns are still due. Because you did not respond to our Notice of Failure to File, a Notice of Intent to Assess was issued 1/4/04.

Please be aware that the arguments you bring up in your correspondence have been raised previously in documented Appellate Tax Board Cases. Please refer to the following cases for more clarification. All of these cases were ruled in the Commissioner of Revenue's favor.

- (1) Joseph R. Olson v. Commissioner of Revenue
- (2) Leo L. Dubois, Jr v. Commissioner of Revenue
- (3) Anthony J. Rossi v. Commissioner of Revenue
- (4) Leon A. Brownell v. Commissioner of Revenue

If you have any questions, please contact us at (617)887-6600.

Sincerely,

Massachusetts Department of Revenue
 Filing Enforcement Bureau
 Income Non-Filing section
 (617) 887-6600

Pursuant to MGL, Ch. 62-65C, 121A and 138, the taxpayer named herein makes application for abatement of the tax assessed for the period(s) stated to the extent set forth herein. [Consent is hereby given, pursuant to Chapter 58A, Section 6, for the Commissioner of Revenue to act upon this application after six months from the date of filing. This consent is provided to protect your rights where processing of your application for abatement is delayed for any reason. Your consent may be withdrawn at any time.] If you do not consent, or withdraw your consent, the application for abatement is deemed denied (1) at the expiration of six months from the date of filing or (2) the date consent is withdrawn, whichever is later. If you choose not to consent, you must strike out the sentences in brackets and fill in oval *108*. Signed under the penalties of perjury.

Sign here. Under penalties of perjury, I declare that to the best of my knowledge and belief the information herein is true, correct and complete.

Taxpayer signature	Title of taxpayer (if applicable)	Daytime phone	Date	Spouse's signature (if filing jointly)	Date
--------------------	-----------------------------------	---------------	------	--	------

Preparer's signature and attestation. (Fill in oval *108*) I attest that I prepared this form, and that the statements contained herein, including information furnished to me by the taxpayer, are true and correct to the best of my knowledge, information and belief.

Preparer's signature (if representing taxpayer, complete Power of Attorney below)	Preparer's title	Date
---	------------------	------

Power of Attorney. (Fill in oval *108*) I, the taxpayer shown on this application, hereby appoint the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the above tax period(s).

Name of attorney-in-fact	PTIN	Phone number
--------------------------	------	--------------

Address	City/Town	State	Zip
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The attorney-in-fact is authorized, subject to limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above-specified tax matters, excluding the power to receive refund checks.

Attorney-in-fact is not authorized to:	Signature of taxpayer	Signature of Attorney-in-fact
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Prerequisites for Filing an Application for Abatement

Two requirements must be met in order for an application for abatement to be valid. First, the required return must have been filed for the period stated on the application. Second, the application must be submitted to DOR within one of the following time limits, whichever is later:

- a. Within three years from the due date for filing the return (regardless of any extension of time to file);
- b. Within two years from the date the tax was assessed or deemed to be assessed;
- c. Within one year from the date the tax was paid;
- d. Within 60 days of DOR's determination of a responsible person's liability, if applicable;
- e. Within any agreed-upon extension of time for assessment of taxes under MGL, Ch. 62C, sec. 27; or
- f. Within one year from the date of the final federal determination, including acceptance of an amended federal return by the Internal Revenue Service under MGL, Ch. 62C, sec. 30. If, as a result of a change in federal taxable income, a taxpayer believes that a lesser tax was due the Commonwealth than was previously assessed, the taxpayer may file an abatement claim. If applicable, please submit documentation to substantiate this claim.

Instructions

Complete this application carefully, as mistakes will cause delays in processing. Generally, you are not obligated to pay and will not be subject to involuntary collection activities on tax, interest or applicable penalties that you dispute while your abatement application is under consideration, or while any denial of your abatement claim is on appeal at the Appellate Tax Board or Probate Court. However, interest and, in some cases, penalties will accrue on any unpaid amount for which you are ultimately held responsible. Please note that the statute of limitations on collections will generally be suspended during the appeal process. You may wish to pay the amount you are disputing to stop the accrual of interest and applicable penalties. A refund, with applicable interest, will be issued if the abatement is approved and the assessment has been paid.

To determine the appropriate documentation to include when requesting an abatement of tax, please see our online **Abatement Guide** at www.massdor.com, or call (617) 887-MDOR or, toll-free in Massachusetts, 1-800-392-6089. You do not need to complete this form if you are requesting an adjustment to payments. To resolve the matter, simply call to speak with a customer service representative.

Note

You do not have to compute the change to your tax. DOR will notify you of any additional taxes or refund due. However, if you do wish to compute the change, complete and enclose a revised copy of your return with this form. If you owe additional tax, please enclose a check or money order payable to the Commonwealth of Massachusetts and write your identification number on the front of your check or money order in the lower left corner.

Mail to

Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7031, Boston, MA 02204.



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

Customer Service Bureau
Telephone: (617) 887-6367

105

NOTICE OF ASSESSMENT

This is an official notice from the Massachusetts Dept. of Revenue.

DAVID P. FONTAINE
SUSANNE G FONTAINE
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049

400



010444741 1

You are
receiving this
Notice of
Assessment
because ...

The records of the Massachusetts Department of Revenue indicate that you have an outstanding liability of \$317.65 that you owe to the Commonwealth of Massachusetts. This amount includes tax, interest and penalties. Interest and penalties will continue to accrue until the balance is paid in full (see page 4 for more information). To avoid additional interest and penalty charges, you must pay the total amount due by March 21, 2004.

**Actions you
should take...**

Submit Payment - Mail your check or money order along with the Payment Coupon shown below for the total amount assessed. Include your taxpayer ID# on your check. If you decide to dispute the assessed amount, you are not required to pay but may want to in order to avoid additional interest and penalty charges. If your appeal is successful, any money paid will be refunded with applicable interest.

Enter into a payment Agreement - You may be eligible to pay the total amount due through monthly installment payments. To request a payment agreement for amounts under \$5,000, call 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089. For amounts over \$5,000, call 617-887-6400.

Dispute the Assessment - You have the right to appeal. If you believe that the information on this notice is incorrect and wish to dispute this assessment, you may file an Application for Abatement/Amended Return (see page 2 - "What Type of Assistance is Available" for details).

RX 2/28/04



Interest and penalties will continue to accrue until you pay the full amount.



CUT HERE AND RETURN THE COUPON BELOW IN THE ENVELOPE PROVIDED

Page 1 of 4

*Your payment must
be postmarked by
March 21, 2004*

Taxpayer ID Number: 010 44 4741
Bill Number: 0410 5018 1533
Payment Due Date: March 21, 2004
Total Amount Due: \$317.65

Enter Amount
Enclosed

\$

Write your Taxpayer ID # on your check or money order and
make it payable to:
Commonwealth of Massachusetts

DAVID P. FONTAINE
SUSANNE G FONTAINE
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049

Please complete only if your address or phone has changed.

Street _____ Apt No. _____

City _____ State _____ Zip _____

Home Phone () _____ Work Phone () _____

M Massachusetts Department of Revenue
L P. O. Box 7065
T Boston, MA 02204-7065

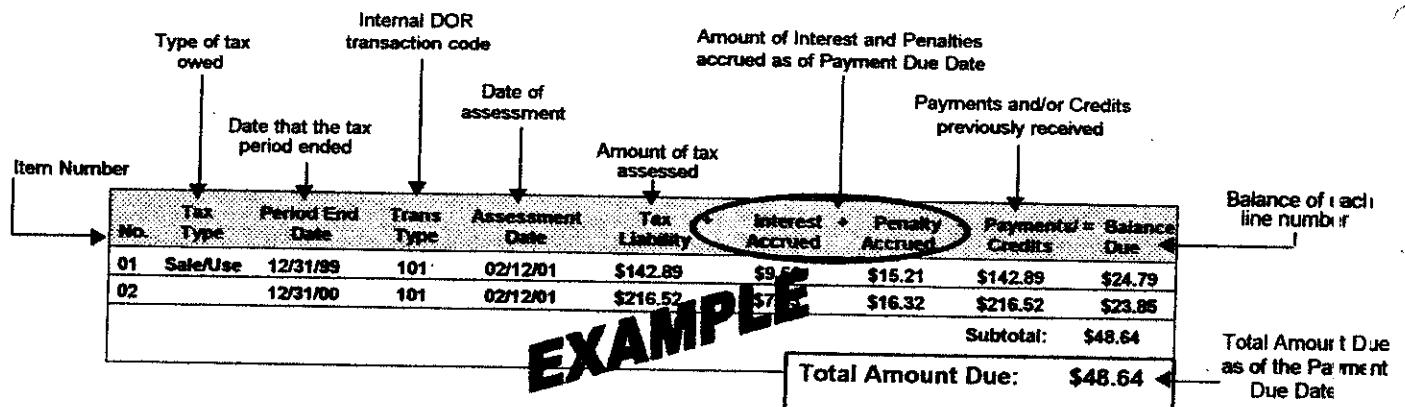
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218

105

Guide to Understanding the Assessment Detail

The diagram shown below will help you to understand your personal assessment information. (See page 3 - "Details of What You Owe" for your personal assessment information.) Note, the numbers used are for example purposes only.



Most Common Tax Types

ESTATE.....Estate Tax
 SALE/USE....Sales Use Tax
 MEALS.....Meals Tax

INCOME.....Individual Income Tax
 ROOM OCC.....Room Occupancy Tax
 WITH INC.....Withholding Tax

CORP DOM....Domestic Corporation
 CORP FOR.....Foreign Corporation
 FIDO.....Fiduciary Income

What Type of Assistance is Available?



Call the Department of Revenue (DOR)

Contact the representative or Bureau listed on the front page of this notice if you have questions or need assistance.



Fax on Demand Menu 617-887-1900

Using your fax machine handset and keypad, receive Form CA-6, Application for Abatement/Amended Return (Document Retrieval Number 326), as well as other forms and publications 24 hours a day.



Interactive Voice Response (IVR) 617-887-MDOR (6367) or toll-free within Massachusetts at 1-800-392-6089

Call 24 hours a day to access our automated IVR system to order forms, enter a small payment agreement or check the status of your refund.

Page 2 of 4

Make check or money order payable to:
 Commonwealth of Massachusetts

Michael Richards 100 Palm Road Boston, MA 02204	DATE	1234
PAY TO THE ORDER	Commonwealth of Massachusetts	
One Thousand and 00/100	1	\$1000
Fleet Bank	DOLLARS	
998-00-2121		

EXAMPLE

Michael Richards

Do not forget to write your Taxpayer ID Number

Do not forget to sign your check



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
Customer Service Bureau
Telephone: (617) 887-6367

105

Taxpayer Name: David P. Fontaine
Susanne G Fontaine

Notice Date:	February 20, 2004
Taxpayer ID Number:	010 44 4741
Bill Number:	0410 5018 1533
Total Amount Due:	\$317.65
Payment Due Date:	March 21, 2004
Tax Type:	Individual Income

Details of What You Owe

For help understanding this section, see page 2 - "Guide to Understanding the Assessment Detail".

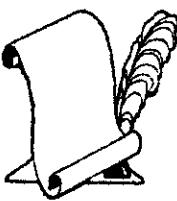
No.	Tax Type*	Period End Date	Trans Type	Assessment Date	Tax Liability	+	Interest Accrued	+	Penalty Accrued	-	Payments/ Credits	=	Balance Due
1	INCOME	12/31/00	710	02/18/04	\$1,685.46		\$46.94		\$81.41		\$1,496.16		\$317.65
2											Subtotal:		\$317.65

* See explanation of the Most Common Tax Types on page 2.

Recent payments may not be reflected.

TOTAL AMOUNT DUE: \$317.65

(105)



Taxpayer Bill of Rights

DOR must be objective, impartial, professional and ethical in its administration of the tax laws; any information that you as a taxpayer provide to the Department will be handled with the utmost confidentiality and professionalism.

DOR must maintain a Problem Resolution Office and an Office of Internal Affairs to safeguard taxpayers' rights.

DOR may not establish or enforce individual collection goals or collection quotas for its employees.

If you are unable to satisfy a tax liability in full, the Commissioner of Revenue may enter into a payment agreement if the Commissioner determines it will facilitate collection of the tax.

You may obtain representation at any point in your dealings with the Department.

You are entitled to appeal any DOR decision regarding your tax liability. DOR is obligated to make abatement decisions as promptly as possible and to issue any refunds resulting from abatement decisions within 30 days of such decisions.

You will not be subject to statutory penalties if you make a mistake because you relied on erroneous written advice from DOR representatives acting in their official capacities.

You can find more comprehensive details on your rights as a taxpayer in "A Guide to the Department of Revenue: Your Taxpayer Bill of Rights". To obtain a copy, visit our website at www.mass.gov/dor or call 617-887-MDOR (6367) or toll-free in Massachusetts 1-800-392-6089.

Understanding the Notice of Assessment

What is the Notice of Assessment?

The Notice of Assessment (NOA) is a bill that is sent when DOR determines you owe a tax liability to the Commonwealth of Massachusetts. The liability may be the result of an audit, a late and/or unpaid return or an error on a return.

What if a payment was not credited?

If you believe that you previously made a payment for the amount shown on this Notice of Assessment, contact the representative or Bureau listed on the front page of this notice.

What if I disagree with this notice or would like to appeal?

You may appeal by filing for abatement. You must fill out and submit Form CA-6, Application for Abatement/Amended Return, within the time allowed for making an application. Contact the Customer Service Bureau (CSB) at 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089 if you have questions, including how much time you have to file an application for abatement.

Should I pay even if I am disputing this assessment?

You are not obligated to pay an amount that you are disputing. However, you may want to pay since interest and, in some cases, penalties will continue to accrue on any unpaid amount for which you are ultimately held responsible. A refund resulting from an abatement will include interest computed from the date a complete application was filed.

What if I do not have the money to pay?

If you cannot pay the full amount that you owe, you may be able to pay the total liability through monthly installments. To request a payment agreement for amounts under \$5,000, call 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089. For amounts over \$5,000, call 617-887-6400.

Note: DOR may refuse to allow a payment agreement if a taxpayer has a history of delinquency; has the resources to settle the debt immediately; or if the agreement jeopardizes the ultimate collection of the tax due.

What happens if I do not respond to this notice?

If you do not pay the amount due and do not dispute the assessment by filing an application for abatement, DOR will pursue full payment using a series of collection tools.

What are the most common penalties?

Under Massachusetts law, penalties are automatically imposed on late returns and late payments and when taxpayers have failed to meet other filing requirements. The four most common penalties are:

Late Return - A late return will generate a late file penalty of 1% per month on the unpaid tax. The total penalty charge cannot exceed 25% of the unpaid tax. It is calculated from the due date of the return to the date the return is filed.

Late Payment - An unpaid balance will generate a 1/2% penalty per month on the unpaid tax. The total penalty charge cannot exceed 25% of the unpaid tax.

Underpayment of Estimated Tax - Income and corporate taxpayers who fail to pay the required amount of tax by the proper due date through estimated and/or withholding payments may be subject to this addition to tax. Individuals whose liabilities exceed \$200 are required to make estimated payments equal to 80% of their current year's tax liabilities or 100% of their prior year's tax liabilities. Corporations whose liabilities exceed \$1000 for any taxable year are required to make estimated tax payments equal to 90% of the current year's tax or 100% of the prior year's tax.

Demand Charge - If a taxpayer elects not to pay taxes owed and DOR issues a demand for payment after the NOA, a \$5 charge is imposed.

How is interest accrued?

Effective July 1, 2003, the interest rate on overpayments is the Federal short-term rate plus two percentage points, simple interest. The rate for underpayments is the Federal short-term rate plus four percentage points, compounded daily. Interest will accrue on unpaid interest and penalties as well as on unpaid tax. It is calculated on:

- 1) unpaid failure-to-file penalties and underpayment of estimated tax penalties starting on the due date through the date of full payment; and
- 2) unpaid failure-to-pay penalties starting on the 31st day after the date of the NOA and continuing to the date of full payment.

Additional information on interest and penalties

To obtain additional information on interest and penalty charges, contact the Customer Service Bureau (CSB) at 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089. You may also obtain rate information on our website at www.mass.gov/dor - Forms and Publications - Taxpayer Advisory Bulletin.



106
**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE**

Customer Service Bureau
Telephone: (617) 887-6367

DEMAND FOR PAYMENT
If you fail to pay, collection action can be taken.

DAVID P. FONTAINE
SUSANNE G FONTAINE
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049

400

R x 4/26/2004
Notice Date: April 22, 2004

Taxpayer ID Number:	010 44 4741
Bill Number:	0420 5007 5399
Total Amount Due:	\$325.18
Payment Due Date:	May 04, 2004
Tax Type:	Individual Income



010444741 1

1 | 000222 v. 04/21/04 219

You are
receiving this
Demand for
Payment
because ...

**Actions you
should take...**

The Massachusetts Department of Revenue has determined that you did not pay the full amount due on your prior bill. The amount now due for the liability detailed on page three of this notice is \$325.18. If you fail to pay the full amount, DOR will take action to collect the amount owed.

Submit Payment - Mail your check or money order along with the Payment Coupon shown below for the total amount assessed. Include your taxpayer ID# on your check. If you decide to dispute the assessed amount, you are not required to pay but may want to in order to avoid additional interest and penalty charges. If your appeal is successful, any money paid will be refunded with applicable interest.

Enter into a payment Agreement - You may be eligible to pay the total amount due through monthly installment payments. To request a payment agreement for amounts under \$5,000, call 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089. For amounts over \$5,000, call 617-887-6400.

Dispute the Assessment - You have the right to appeal. If you believe that the information on this notice is incorrect and wish to dispute this assessment, you may file an Application for Abatement/Amended Return (see page 2 - "What Type of Assistance is Available" for details).



Interest and penalties will continue to accrue until you pay the full amount.

CUT HERE AND RETURN THE COUPON BELOW IN THE ENVELOPE PROVIDED

Page 1 of 4



**Your payment must
be postmarked by
May 04, 2004**

Taxpayer ID Number:	010 44 4741
Bill Number:	0420 5007 5399
Payment Due Date:	May 04, 2004
Total Amount Due:	\$325.18

Enter Amount
Enclosed

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Write your Taxpayer ID # on your check or money order and
make it payable to:
Commonwealth of Massachusetts

DAVID P. FONTAINE
SUSANNE G FONTAINE
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049

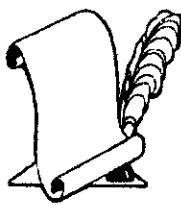
Please complete only if your address or phone has changed.

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Taxpayer Bill of Rights

DOF must be objective, impartial, professional and ethical in its administration of the tax laws; any information that you as a taxpayer provide to the Department will be handled with the utmost confidentiality and professionalism.

DOF must maintain a Problem Resolution Office and an Office of Internal Affairs to safeguard taxpayers' rights.

DOF may not establish or enforce individual collection goals or collection quotas for its employees.

If you are unable to satisfy a tax liability in full, the Commissioner of Revenue may enter into a payment agreement if the Commissioner determines it will facilitate collection of the tax.

You may obtain representation at any point in your dealings with the Department.

You are entitled to appeal any DOF decision regarding your tax liability. DOF is obligated to make abatement decisions as promptly as possible and to issue any refunds resulting from abatement decisions within 30 days of such decisions.

You will not be subject to statutory penalties if you make a mistake because you relied on erroneous written advice from DOF representatives acting in their official capacities.

You can find more comprehensive details on your rights as a taxpayer in "A Guide to the Department of Revenue: Your Taxpayer Bill of Rights". To obtain a copy, visit our website at www.mass.gov/dor or call 617-887-MDOR (6367) or toll-free in Massachusetts 1-800-392-6089.

*Most Common Tax Types

ESTATE.....Estate Tax
SALE/USE.....Sales Use Tax
MEALS.....Meals Tax

INCOME.....Individual Income Tax
ROOM OCC.....Room Occupancy Tax
WITH INC.....Withholding Tax

CORP DOM....Domestic Corporation
CORP FOR.....Foreign Corporation
FIDO.....Fiduciary Income

What Type of Assistance is Available?



Call the Department of Revenue (DOF)

Contact the representative or Bureau listed on the front page of this notice if you have questions or need assistance.



Massachusetts Department of Revenue website: www.mass.gov/dor

Our Website offers a variety of information including "Your Taxpayer Bill of Rights", rulings and regulations, Form CA-6, Application for Abatement/Amended Return, as well as many other tax forms and publications.



Fax on Demand Menu 617-887-1900

Using your fax machine handset and keypad, receive Form CA-6, Application for Abatement/Amended Return (Document Retrieval Number 326), as well as other forms and publications 24 hours a day.



Interactive Voice Response (IVR) 617-887-MDOR (6367) or toll-free within Massachusetts at 1-800-392-6089

Call 24 hours a day to access our automated IVR system to order forms, enter a small payment agreement or check the status of your refund.

Page 2 of 4

Make check or money order payable to:
Commonwealth of Massachusetts

↓

Michael Richards 100 Palm Road Boston, MA 02204	1234
DATE January 1, 2001	
PAY TO THE ORDER	Commonwealth of Massachusetts
One Thousand and 00/100	
Fleet Bank	\$1000
998-00-2121	DOLLARS

EXAMPLE

Michael Richards

↑

Do not forget to write your Taxpayer ID Number

Do not forget to sign your check

107

Respond within 30 days to:
 David P. Fontaine
 68 Van Horn St
 West Springfield, Massachusetts
 Postal Code 01089

May 01, 2004

3. Thus being classified as indirect, the income tax is an excise tax.

“The tax is, of course, an excise tax, as are all taxes on income, but it is not rendered void on that account” *White Packing Company v. Robertson*, 89 F.2d 775, 779 (4th Cir. 1937).

“The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax, it is the basis for determining the amount of the tax.” *Congressional Record*, Volume 89, Part 2, page 2580 (78th Congress, First Session, March 27, 1943).

“Brushaber and the Congressional Record excerpt do indeed state that for constitutional purposes, the income tax is an excise tax. This statement is reiterated in *Stanton*, and *Flint* discusses the scope of the term ‘excise tax’” *United States v. Gaumer*, 972 F.2d 723, 725 (6th Cir. 1992).

“Therefore it can be clearly determined from the decisions of the United States Supreme Court that the income tax is an indirect tax, in the nature of an excise tax.” *American Law Division of the Congressional Research Service, Library of Congress, Report No. 80-19A* (1980).

4. Indirect taxes (which include excises) cannot be laid upon property.

“A tax laid upon the happening of an event, as distinguished from its tangible fruits, is an indirect tax” *Tyler v. United States*, 281 U.S. 497, 502, 50 S.Ct. 356, 74 L.Ed. 991 (1930)

5. An Individual’s own labor is his property.

“The property which every man has is his own labor, as it is the original foundation of all other property” *Butchers’ Union Co. v. Crescent City Co.*, 111 U.S. 746, 757, 4 S.Ct. 652, 28 L.Ed. 585 (1884).

6. The income from an Individual’s own labor is also his property.

“Included in the right of personal liberty and the right of private property –partaking of the nature of each—is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property.” *Coppage v. Kansas*, 236 U.S. 1, 14, 35 S.Ct. 240, 59 L.Ed. 441 (1915).

7. An excise tax is a privilege tax.

“The terms excise tax and privilege tax are synonymous.” *American Airways v. Wallace*, 57 F.2d 877, 880 (D.C. Tenn. 1932), aff’d 287 U.S. 565, 53 S.Ct. 15, 77 L.Ed. 498 (1932).

107

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"The terms 'excise tax', 'license tax', and 'privilege tax' are synonymous and are used interchangeably to the extent that they are all 'indirect taxes' which are imposed upon the acts of persons, whereas a 'direct tax' is one which is imposed upon persons themselves or upon property owned by them." Roberts v. City of Baton rouge, 108 So.2d 111, 236 La. 521 (1958), r'hg denied.

8. Privilege tax (excise) is unlawful upon the right to exist (one's own labor).

"[E]very man has a natural right to the fruits of his own labour" In re Antelope, 23 U.S. 66, 120, 6 L.Ed. 268 (1825).

"Since the right to receive income or earnings is a right belonging to every [natural] person, this right cannot be taxed as a privilege." Jack Cole Company v. MacFarland, 337 S.W. 2d 453, 456 (Tenn. 1960).

"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individual's rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed." Redfield v. Fisher, 292 P. 813, 819 (Ore. 1930) (citations omitted), cert. Denied, 284 U.S. 617, 52 S. Ct. 6, 76 L.Ed. 526 (1931).

INCOME TAX IS NOT A TAX ON INCOME. It is an indirect, excise (privilege) tax on the happening of an event, a taxable activity, and the measure of tax being derived from the income that the privileged activity produces. The previous cites are crystal clear. The **RIGHT TO LABOR** is a person's **FUNDAMENTAL PROPERTY**, and the fruit of his labor, his **INCOME**, IS ALSO HIS PROPERTY. IT CANNOT BE TAXED AS A PRIVILEGE.

Per the Court citations above, the fact that an employer sends MDOR a wage statement about my income does not make me a taxpayer. I have made repeated requests to MDOR for the identification of an applicable lawful authority (law that specifies a privileged taxable activity I could have engaged). MDOR has not produced any. Since all I've ever engaged in is my Right to labor for existence, I could not knowingly have been engaged in any privileged taxable activity, therefore my income (wages) could only be my Rightful property, which cannot be taxed as a privilege (excise) tax.

As stated in the next 2 cites, no amount of legislation can change my Sovereign status to 2nd class corporate status (taxpayer status), unless and only while I am knowingly engaged in a privileged (avoidable) taxable activity. MDOR's failure to provide any information defining privileged taxable activities in which I could have engaged (basis for "income tax"), guarantees that I could not have avoided those types of activities. I could not unknowingly engage in privileged (avoidable) taxable activities. I have not knowingly engaged in privileged (avoidable) taxable activities. You have no legal basis to arbitrarily reduce my Rights.

"Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them." Miranda v Arizona, 384 U.S. 436 p 491

103

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"The general rule is that an unconstitutional statute, though having the form and name of law, is in reality no law, but is wholly void and ineffective for any purpose; since its unconstitutionality dates from the time of its enactment... In legal contemplation, it is as inoperative as if it had never been passed... Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights, creates no office, bestows no power or authority on anyone, affords no protection and justifies no acts performed under it... A void act cannot be legally consistent with a valid law. Indeed, insofar as a statute runs counter to the fundamental law of the land, it is superseded thereby. No one is bound to obey an unconstitutional law and no courts are bound to enforce it." 16 Am Jur 2d S177, late Am Jur 2d S256

Reference 1 contains a fraudulent tax assessment, since your basis is my income, my Rightful Fruits derived from my Right to Labor. Your smokescreen pile of paperwork calculating an amount of tax is irrelevant to me, or my income. You are computing the amount of Fraud, whether you know you are or not. Your penalties and interest are computing the amount of Extortion pressure.

As you have documented in reference 1, MDOR is holding \$1,496.16 of my property. Since I was not engaged in any privileged taxable activity, my income from privileged taxable activities was \$0.00 for tax year 2000. I was not a taxpayer. I had no income tax liability. This property is rightfully mine. I require its immediate return.

I did not file a return because I was not a taxpayer for year 2000 – person liable for a tax – since my income was derived solely from the fruits of my Right to Labor. Now that you are directly informed, continuing your, or any MDOR wrongful actions will be continuation of the charges contained in reference 2, a copy of which you should have received, or shortly will.

As you have fraudulently represented the taxing authority of MDOR in your documents and included penalty and interest action, please provide an immediate written retraction to me within 30 days, to relieve the undue stress to which you have subjected my family and me. As you have \$1,496.16 of my property (reference 1), I require its immediate return.

As I sit here and write this letter to you, I am crushed by my disappointment in what I have learned about Government's morally reprehensible execution of their duty to protect Freedom. MDOR has a difficult task to secure funds for the Government's necessary functions, but "the end does not justify the means". Budget pressure, the single, most corrosive pressure in Government, can never override Fundamental Rights secured by the U.S. Constitution. I can only hope you personally are unaware of your role in this. To think you actually knew what you were doing would be a vicious cruelty I cannot comprehend.

The Government mechanism is just a collection of people who perform their normal everyday duties. Their individual roles (carried out by their understanding of what they are supposed to do) collectively secure the Freedom of "We, the People". The appearance of doing that is not good enough. I ask that you reexamine what you do, the forms you employ, the beliefs that back your actions, and the rules, regulations and/or law

107

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you think you are executing. Compare it to our highest standard, "Morality and Reason". Reread the Court cites. These Judges' choice of words have painted a masterpiece, explicitly depicting just one Fundamental Right, the Right to Labor and the Right to enjoy the fruits thereof. Reexamine your actions. You execute your function by your interpretation of that function, based on the MDOR instructions supplied to you. There is something seriously wrong with MDOR's procedures. Your conscience should be your most accurate guide. The stakes for being Right are always high, but the consequences of willful blindness are even higher. I cannot begin to imagine what unchecked government abuse of power will do to my grandchildren's Freedom in another 20 to 30 years. That is your ultimate responsibility.



David P. Fontaine
Under Threat, Duress, and/or Coercion